

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As the below named inventors, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to our names.

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled

Controlled Absorption Diltiazem Pharmaceutical Formulation

for which a preliminary amendment is attached hereto.

We hereby state that this application in part discloses and claims subject material disclosed in our earlier-filed pending application Serial No. 08/369,100 filed January 5, 1995.

We hereby state that we reviewed and understand the contents of the above-identified application and preliminary amendment, including the claims which have been added.

We acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

We also acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37 CFR 1.63(d), which occurred between the filing date of the prior application and the filing date of the continuation-in-part application.

We hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for the patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s):

Country:

Appln. No.:

Filed:

We hereby appoint the following attorneys and/or agents to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

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We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1710 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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